

79-32,159b. Applicability of 1986 amendments. Any taxpayer who has invested in a qualified business facility and commenced commercial operations at such facility prior to the effective date of this act, shall be subject to the provisions of the acts of which this act is amendatory which were in effect at the time commercial operations commenced at such facility. Any taxpayer who has qualified for and claimed credits under the acts of which this act is amendatory prior to the effective date of this act shall continue to be subject to the provisions of the acts of which this act is amendatory which were in effect at the time the taxpayer qualified for such credits for the entire period for which the credits may be claimed.

History: L. 1986, ch. 385, § 7; July 1.